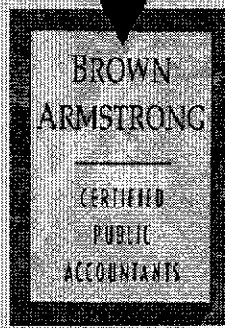


ENC 3

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To the Honorable Grand Jury and
Board of Supervisors
County of Stanislaus, California

We have completed our audit of the basic financial statements of the County of Stanislaus, California (the County) as of and for the year ended June 30, 2009 and have issued our report thereon dated December 16, 2009.

In planning and performing our audit of the basic financial statements of the County for the year ended June 30, 2009, we considered its internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not to provide assurance on the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects an entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

This report is intended solely for the information and use of the Grand Jury, Board of Supervisors, management, and other authorized regulatory agencies and is not intended to be and should not be used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in black ink, appearing to read "Eric H. Xin".
By: Eric H. Xin

Bakersfield, California
December 16, 2009

Mgt. Ltr.
2/9/10